

**Request for Refund of Federal  
Telephone Excise Tax**

(99)

**2006**

OMB No. 1545-2039

<b>Name and address</b>  Please print or type.	Your first name and initial	Last name	<b>Your social security number</b> ____-____-____
	If a joint request, spouse's first name and initial	Last name	<b>Spouse's social security number</b> ____-____-____
	Home address (number and street). If you have a P.O. box, see page 2.		Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 2.		<b>You must enter your SSN(s) above.</b>
			If you do not have an SSN, see page 2.

**Before You Begin**

You can file this form to get a one-time refund of the federal telephone excise tax **only** if **all** of the following apply.

- You are not required to and do not file an individual income tax return.
- You paid federal telephone excise tax on long distance or bundled telephone service billed to you after February 28, 2003, and before August 1, 2006.
- You have not received or requested a credit or refund of the federal excise tax from your telephone service provider. (If you requested a credit or refund, you must have withdrawn the request.)

**Refund**

Have it directly deposited! See page 3 and fill in 1b, 1c, and 1d.

**1a** Refund of federal telephone excise tax paid. Attach Form 8913 if required. See instructions.

1a

▶ **b** Routing number

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▶ **c** Type: ☐ Checking ☐ Savings▶ **d** Account number

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**Third party designee**

Do you want to allow another person to discuss this request with the IRS (see page 4)? ☐ **Yes**. Complete the following. ☐ **No**

Designee's name ▶

Phone no. ▶

( )

Personal identification number (PIN) ▶

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**Sign here**

Joint request? See page 4.

Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this request and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature

Date

Daytime phone number

Spouse's signature. If a joint request, **both** must sign.

Date

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**General Instructions****Purpose of Form**

Form 1040EZ-T is used by certain individuals who do not have to file a federal individual income tax return and want to get a one-time refund of the federal excise tax they paid on long distance or bundled telephone service.

**Note.** If you file Form 1040EZ-T and later determine you should have filed an individual income tax return for 2006, file Form 1040X to report your income, deductions, and additional credits. Do not file Form 1040, 1040A, 1040EZ, 1040NR, 1040NR-EZ, 1040-PR, or 1040-SS.



IRS *e-file* takes the guesswork out of preparing your request. It's the fastest, easiest, and most convenient way to file your request electronically. You may also be eligible to use free online commercial tax preparation software. Visit [www.irs.gov/efile](http://www.irs.gov/efile) for details.

**Deceased taxpayer.** If you are requesting a refund on behalf of a taxpayer who died before 2006, you must file Form 1041 to request the refund.

If the taxpayer died after 2005, the taxpayer's spouse or personal representative must file Form 1040EZ-T and sign it for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. The person who files Form 1040EZ-T must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the form. If this information is not provided, the processing of the request may be delayed.

If you are filing a joint request as a surviving spouse, you only need to file Form 1040EZ-T to request the refund. Enter "Filing as surviving spouse" in the area where you sign the request. If someone else is the personal representative, he or she must also sign.

If you are a court-appointed representative, file the request and attach a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the request and attach Form 1310.

**When To File**

File Form 1040EZ-T by April 16, 2007 (April 17, 2007, if you live in Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont, or the District of Columbia).

## Where To File

Mail your Form 1040EZ-T to the Internal Revenue Service Center shown below that applies to you.

IF you live in...	THEN use this address:
Alabama, Delaware, Florida, Georgia, North Carolina, Rhode Island, South Carolina, Virginia	Internal Revenue Service Center Atlanta, GA 39901-0014
District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont	Internal Revenue Service Center Andover, MA 05501-0014
Arkansas, Connecticut, Illinois, Indiana, Iowa, Michigan, Missouri, New Jersey, Ohio, Wisconsin	Internal Revenue Service Center Kansas City, MO 64999-0014
Kentucky*, Pennsylvania*	Internal Revenue Service Center Philadelphia, PA 19255-0014
Kansas, Louisiana, Mississippi, Oklahoma, Tennessee, Texas, West Virginia, APO, FPO	Internal Revenue Service Center Austin, TX 73301-0014
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center Fresno, CA 93888-0014
A U.S. possession or a foreign country (except APO and FPO)	Internal Revenue Service Center Austin, TX 73301-0215 USA

\*If you live in Kentucky or Pennsylvania and file Form 1040EZ-T after June 30, 2007, use: Internal Revenue Service Center, Kansas City, MO 64999-0014.

**Private delivery services.** You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. These private delivery services include only the following.

- **DHL Express (DHL):** DHL Same Day Service, DHL Next Day 10:30 am, DHL Next Day 12:00 pm, DHL Next Day 3:00 pm, and DHL 2nd Day Service.
- **Federal Express (FedEx):** FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- **United Parcel Service (UPS):** UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

The private delivery service can tell you how to get written proof of the mailing date.

## Refund Information

You can check the status of your refund if it has been at least 6 weeks from the date you filed your request (3 weeks if you filed electronically). Be sure to have a copy of your request available because you will need to know the dollar amount of your refund. Then, do one of the following.

- Go to [www.irs.gov](http://www.irs.gov) and click on *Where's My Refund*.
- Call 1-800-829-4477, 24 hours a day, 7 days a week, for automated refund information.

- Call 1-800-829-1954. Our normal hours of operation are Monday through Friday from 7:00 a.m. to 10:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone.



*Refunds are sent out weekly on Fridays. If you check the status of your refund and are not given the date it will be issued, please wait until the next week before checking back.*

## Quick and Easy Access to Tax Help, Forms, and Publications

There are several ways to get tax help, forms, and publications.

- Visit the IRS website at [www.irs.gov](http://www.irs.gov).
- Send your order for forms, instructions, and publications to the following address. You should receive your order within 10 days after your request is received.

Internal Revenue Service  
National Distribution Center  
P.O. Box 8903  
Bloomington, IL 61702-8903

- Call 1-800-TAX-FORM (1-800-829-3676) to order current year forms, instructions, and publications. You should receive your order within 10 days.
- Call the IRS with your tax questions at 1-800-829-1040 during the hours listed at the top of this column.
- If you have access to TTY/TDD equipment, call 1-800-829-4059 to ask tax questions or to order forms and publications.
- Pick up some of the most requested forms, instructions, and publications at many IRS offices, post offices, and libraries.

## Specific Instructions

### Name and Address

Print the information in the spaces provided. Enter your P.O. box number only if your post office does not deliver mail to your home.

**Foreign address.** Print the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

### Social Security Number (SSN)

To apply for an SSN, fill in Form SS-5 and return it to the Social Security Administration (SSA). You can get Form SS-5 online at [www.socialsecurity.gov](http://www.socialsecurity.gov) from your local SSA office, or by calling the SSA at 1-800-772-1213. Check that your SSN is entered correctly and agrees with your social security card.

If you are a nonresident or resident alien and you do not have and are not eligible to get an SSN, enter your ITIN if you have one. If you do not have an ITIN, leave the space blank. But to get your refund, you **must** attach to Form 1040EZ-T a certified or notarized copy of your valid passport. If you do not have a valid passport, then you **must** attach certified or notarized copies of **at least two** of the documents listed on page 3. The documents must be current (not

expired) and verify your identity (that is, contain your name that matches your name on Form 1040EZ-T). At least one document must contain your photograph and one document must verify your foreign status. Do **not** attach copies of expired documents. Do **not** attach original documents because they will **not** be returned to you.

- National identification card (must show photograph, name, current address, date of birth, and expiration date).
- U.S. driver's license.
- Civil birth certificate.
- Foreign driver's license.
- U.S. state identification card.
- Foreign voter's registration card.
- U.S. military identification card.
- Foreign military identification card.
- U.S. visa issued by the U.S. Department of State.
- U.S. Citizenship and Immigration Services (USCIS) photo identification.

The copies must be:

- Certified by the issuing agency or official custodian of the original record, or
- Notarized by a U.S. notary public legally authorized within his or her local jurisdiction to certify that the document is a true copy of the original. To do this, the notary must see the valid, unaltered original document and verify that the copy conforms to the original. U.S. notaries public are available at U.S. embassies and consulates worldwide. Foreign notaries are acceptable as outlined by the Hague Convention.

## Line 1a

If you were billed after February 28, 2003, and before August 1, 2006, for the federal telephone excise tax on long distance or bundled service, you may be able to request a refund of the tax paid. You had bundled service if your local and long distance service was provided under a plan that does not separately state the charge for local service.

You cannot request the refund if you have already received a credit or refund from your service provider. If you request the refund, you cannot ask your service provider for a credit or refund and must withdraw any request previously submitted to your provider.

You can request the standard amount or the actual amount you paid. If you believe you paid more than the standard amount, it can be to your benefit to request the actual amount. If you request the actual amount paid, you must attach Form 8913 showing the amount paid and keep records to substantiate the amount. If you were a sole proprietor, farmer, or lessor of rental real estate, you may be able to estimate your actual expenses. See Form 8913 for details.

**Standard amount.** The standard amount you can request depends on the number of exemptions you would be allowed to claim if you were required to file an individual income tax return for 2006. You usually can claim exemptions for yourself, your spouse, and each person you can claim as a dependent. Pub. 501 explains the exemptions you would be allowed to claim.

The standard amounts, which include both the tax paid and interest owed on that tax, are shown in the following table.

<b>IF</b> the number of exemptions you would claim on an individual income tax return is—	<b>THEN</b> the standard amount is—
0	\$0*
1	30
2	40
3	50
4 or more	60

\* Even though your standard amount is zero, you can request the actual amount paid on Form 8913.

If you request the standard amount and you later want to change it to the actual amount, you must file Form 1040X.

If you request the standard amount, you do not have to include the refund in income for any tax year.

## Lines 1b through 1d

Complete lines 1b through 1d if you want us to directly deposit the refund shown on line 1a into your checking or savings account at a bank or other financial institution. Otherwise, we will send you a check.

**Note.** Your refund can be directly deposited to only one account. If you do not want your refund directly deposited into your account, draw a line through the boxes on lines 1b and 1d.



*The IRS is not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to make sure your direct deposit will be accepted and to get the correct routing and account numbers.*

**Line 1b.** The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32.

Otherwise, the direct deposit will be rejected and a check sent instead. See the sample check below.

Your check may state that it is payable through a financial institution different from the one at which you have your checking account. If so, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on line 1b.

**Line 1d.** The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. See the sample check below.



*Some financial institutions will not allow a joint refund to be deposited into an individual account. If the direct deposit is rejected, a check will be sent instead. The IRS is not responsible if a financial institution rejects a direct deposit.*

## Sample Check—Lines 1b Through 1d

**Robyn Maple**  
1234 Redwood Circle  
Anytown, MD 20000

PAY TO THE ORDER OF

**Routing number**  
(line 1b)

**Account number**  
(line 1d)

**1234**  
1234-0000/0000

**DOLLARS**

**ANYTOWN BANK**  
Anytown, MD 20000

For

1: (250250025) : (202020, 86) : 1234

**Do not include the check number.**



*The routing and account numbers may be in different places on your check.*

## Third Party Designee

If you want to allow a friend, family member, return preparer, or any other person you choose to discuss your request for a refund of federal telephone excise tax with the IRS, check the "Yes" box. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

If you check the "Yes" box, you, and your spouse if filing a joint request, are authorizing the IRS to call the designee to answer any questions that may arise during the processing of your request. You are also authorizing the designee to:

- Give the IRS any information that is missing from your request,
- Call the IRS for information about the processing of your request or the status of your refund,
- Receive copies of notices or transcripts related to your Form 1040EZ-T upon request, and
- Respond to certain IRS notices about math errors, offsets, and request preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee's authorization, see Pub. 947.

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2007 tax return. This is April 15, 2008, for most people. If you want to revoke the authorization before it ends, see Pub. 947.

## Sign Your Request

Form 1040EZ-T is not considered a valid request for refund unless you sign it. If you are filing a joint request, your spouse must also sign. If your spouse cannot sign, see Pub. 501. Be sure to enter the date. If you have someone else prepare your request, you are still responsible for its correctness.

If you are filing a joint request as surviving spouse, see *Deceased taxpayer* on page 1.

Keep a copy of your Form 1040EZ-T for your records.

**Daytime phone number.** Providing your daytime phone number may help speed the processing of your request. We may have questions about items on your request. By answering our questions over the phone, we may be able to continue processing your request without mailing you a letter. If you are filing a joint request, you can enter either your or your spouse's daytime phone number.

**Electronic return signatures.** Create your own personal identification number (PIN) and file a paperless request electronically or use a tax professional. If you are married

filing a joint request, you and your spouse will each need to create a PIN and enter these PINs as your electronic signatures.

A PIN is any combination of five digits you choose except five zeros. If you use a PIN, there is nothing to sign and nothing to mail. For more details, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on "e-file for Individual Taxpayers."

You cannot sign your request electronically if you are a first-time filer under age 16 at the end of 2006.

If you file your request using IRS *e-file*, but you are not eligible or choose not to sign your request electronically, you must complete, sign, and file Form 8453 or Form 8453-OL, whichever applies.

Sign electronically and file a completely paperless request. If you use a paid preparer, ask to sign your request electronically.

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## Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to determine the correct amount of your refund of the federal telephone excise tax. You are not required to request the refund of this tax. However, if you do, section 6011 requires you to provide the requested information. Section 6109 requires you to provide your taxpayer identification number. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. If you do not provide this information, we may not be able to issue you a refund. If you provide false or fraudulent information, you may be subject to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

**Learning about the law or the form,** 51 min.;  
**Preparing the form,** 45 min.; and **Copying, assembling, and sending the form to the IRS,** 48 min.